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## Legislative Instrument

# Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 2) 2020

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I, Louise Clarke, Deputy Commissioner of Taxation, make this determination under subsection 40-100(1) of the *Income Tax Assessment Act 1997* (ITAA 1997).

**Louise Clarke**

Policy, Analysis and Legislation

Law Design and Practice

Dated: 12 June 2020

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**1. Name of instrument**

This determination is the *Income Tax (Effective Life of Depreciating Assets) Amendment Determination (No 2) 2020*.

**2. Commencement**

This instrument commences on 1 July 2020.

**3. Amendment of *Income Tax (Effective Life of Depreciating Assets) Determination 2015***

Schedule 1 amends the *Income Tax (Effective Life of Depreciating Assets) Determination 2015* - F2015L00798 registered on 11 June 2015.

**4. Definitions – meaning of symbols used in Tables A and B**

An asterisk (\*) in the third column of Tables A and B indicates the corresponding assets have been reviewed to date as part of the ongoing review of the Commissioner's effective life determinations.

A hash (#) in the third column of Table A or B indicates a capped life is available for the depreciating assets under section 40-102 of the ITAA 1997.

A plus (+) in the third column of Table A indicates an immediate deduction is available to primary producers for the depreciating assets under Subdivision 40-F of the ITAA 1997, subject to satisfaction of the required conditions.

# Schedule 1 Amendments

(section 3)

## [1] Heading to Table A

*Omit*

**Table A as at 1 July 2019**

*Substitute*

**Table A as at 1 July 2020**

## [2] Table A, industry category **AGRICULTURE, FORESTERY AND FISHING (01110 to 05290)**, sub-category **Coffee, olive and tree nut growing (01370, 01390 to 01590)**

*Omit*

Tree shakes	10	*#	1 Jul 2007
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*Substitute*

Tree shakers	10	*#	1 Jul 2007
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## [3] Table A, industry category **MANUFACTURING (11110 to 25990)**, sub-category **Fruit and vegetable processing (11400)**

*Omit*

Coolrooms – see Table B Refrigeration assets			
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*Substitute*

Cool rooms – see Table B Refrigeration assets			
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## [4] Table A, industry category **MANUFACTURING (11110 to 25990)**, sub-category **Petroleum refining (17010)**

*Before:*

Oil refinery assets:			
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*Insert:*

Assets used to manufacture condensate, crude oil, domestic gas, liquid natural gas (LNG) or liquid petroleum gas (LPG) but not if the manufacture occurs in an oil refinery - see Table A Oil and gas extraction (07000)			
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## [5] Table A, industry category **MANUFACTURING (11110 to 25990)**, sub-category **Glass and glass product manufacturing (20100)**

*Omit*

Vertical masts and other elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), elevating work platforms (EWPs)			
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*Substitute*

Vertical masts and other elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 66400), Elevating work platforms (EWPs)			
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**[6] Table A, industry category *MANUFACTURING (11110 to 25990)*, sub-category *Motor vehicle manufacturing (23110)***

*Omit*

Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 67200), Elevating work platforms (EWPs)			
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*Substitute*

Elevating work platforms – see Table A Rental and hiring services (except real estate) (66110 to 66400), Elevating work platforms (EWPs)			
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**[7] Table A, industry category *MANUFACTURING (11110 to 25990)*, after sub-category *Railway rolling stock manufacturing and repair services (23930)***

*Insert*

<b><i>Aircraft manufacturing and repair services (23940)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Air compression assets:			
Generally (including air compressors, air dryers and air receivers) (excluding portable air compressors)	13	*	1 Jul 2020
Portable:			
Reciprocating	7	*	1 Jul 2020
Rotary screw	10	*	1 Jul 2020
Aircraft testing and measurement equipment:			
Instrumentation, dynamometers and calibrating equipment (including testing equipment for engines, radios)	10	*	1 Jul 2020
Maintenance stands (including rigs and engine stands)	20	*	1 Jul 2020
Test cell tunnels	40	*	1 Jul 2020
Air start units	15	*	1 Jul 2020
Benches and tables	10	*	1 Jul 2020
Borescope equipment:			
Fixed probes	3	*	1 Jul 2020
Flexible probes	3	*	1 Jul 2020
Light source	5	*	1 Jul 2020

<b>Aircraft manufacturing and repair services (23940)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Video scopes	5	*	1 Jul 2020
Cabin pressurisation test units	15	*	1 Jul 2020
Carbon fibre cutters used in manufacturing	10	*	1 Jul 2020
Computer numerical control (CNC) machines	10	*	1 Jul 2020
Cranes (gantry and overhead)	25	*	1 Jul 2020
Degreasing machines (including washing machines)	7	*	1 Jul 2020
Elevating work platforms:			
Boom lifts	15	*	1 Jul 2020
Personnel lifts	10	*	1 Jul 2020
Scissor lifts	10	*	1 Jul 2020
Hand tools, manual (including screw drivers, spanners, wrenches)	10	*	1 Jul 2020
Hand tools, powered:			1 Jul 2020
Air	5	*	1 Jul 2020
Battery	3	*	1 Jul 2020
Electric	5	*	1 Jul 2020
Hydraulic power units (including hydraulic mules)	15	*	1 Jul 2020
Industrial autoclaves	30	*	1 Jul 2020
Industrial ovens	15	*	1 Jul 2020
Jacks	10	*	1 Jul 2020
Maintenance work platforms	20	*	1 Jul 2020
Measuring tools, manually operated (including vernier calipers, micrometers, depth gauges, tyre pressure gauges)	5	*	1 Jul 2020
Metal working precision machines (including automatic lathes, milling machines, jig borers)	10	*	1 Jul 2020
Mobile cranes	10	*	1 Jul 2020
Nitrogen carts	15	*	1 Jul 2020
Oxygen carts	15	*	1 Jul 2020
Racks	20	*	1 Jul 2020
Robots	10	*	1 Jul 2020
Sandblasters	7	*	1 Jul 2020
Sheet metal machines (including benders and folders, guillotines and roll formers)	15	*	1 Jul 2020
Tow bars	10	*	1 Jul 2020
Tow tractors:			
Generally (excluding remote controlled tugs)	20	*	1 Jul 2020
Remote controlled tugs	10	*	1 Jul 2020
Tyre bead breakers	15	*	1 Jul 2020
Welders – see Table B Welders			

**[8] Table A, industry category CONSTRUCTION (30110 to 32900)**

*Omit*

Traffic management assets (use the relevant lives given under Table A Rental and hiring services (66110 to 67200), whether or not the assets are in fact hired or leased)			
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*Substitute*

Traffic management assets (use the relevant lives given under Table A Rental and hiring services (except real estate) (66110 to 66400), whether or not the assets are in fact hired or leased)			
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**[9] Table A, industry category *WHOLESALE TRADE (33110 TO 38000)****Omit*

Pallet conveyers see Table B Warehouse and distribution centres			
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*Substitute*

Pallet conveyers – see Table B Warehouse and distribution centre equipment and machines			
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**[10] Table A, industry category *RETAIL TRADE (39110 to 43209)****Omit*

Generator assets:			
Acoustic hoods and canopies	20	*	1 Jul 2005
Generators (incorporating attached engine management and generator monitoring instrument)	25	*	1 Jul 2005
Power management unit	15	*	1 Jul 2005

*Substitute*

Generator assets – see Table B Power supply assets			
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**[11] Table A, industry category *RETAIL TRADE (39110 to 43209)*, after sub-category *Food retailing (41100 to 41290)****Insert*

<b><i>Supermarket and grocery stores (41100)</i></b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEW</b>	<b>DATE OF APPLICATION</b>
Bakery assets:			
Bakery display assets, non-refrigerated (including freestanding display cabinets, cases, racks, shelves and stands)	10	*	1 Jul 2020
Bakery trolleys	12	*	1 Jul 2020
Bread slicers	10	*	1 Jul 2020
Bun divider rounders	10	*	1 Jul 2020
Doughnut making machines	8	*	1 Jul 2020
Hydraulic dough dividers	10	*	1 Jul 2020
Mixers (including planetary and spiral mixers)	10	*	1 Jul 2020
Moulders	12	*	1 Jul 2020
Ovens	10	*	1 Jul 2020
Provers and retarder provers	8	*	1 Jul 2020
Butcher assets:			

<b>Supermarket and grocery stores (41100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEW</b>	<b>DATE OF APPLICATION</b>
Bandsaws	10	*	1 Jul 2020
Meat:			
Mincers	10	*	1 Jul 2020
Tenderisers	10	*	1 Jul 2020
Meat trolleys	12	*	1 Jul 2020
Sausage filling machines	10	*	1 Jul 2020
Deli Assets:			
Cheese cutters	10	*	1 Jul 2020
Cheese graters	10	*	1 Jul 2020
Coffee making machines (including espresso and drip filter type machines)	5	*	1 Jul 2020
Contact grills	10	*	1 Jul 2020
Deep fryers	10	*	1 Jul 2020
Deli slicers	10	*	1 Jul 2020
Hot food display assets (including bain marie, hot boxes and pie warmers)	10	*	1 Jul 2020
Juicing machines, commercial type	8	*	1 Jul 2020
Ovens (including chicken ovens and smoker ovens)	10	*	1 Jul 2020
Popcorn machines	8	*	1 Jul 2020
Sushi making assets (including rice cookers, rice mixers and sushi robots)	7	*	1 Jul 2020
Produce assets:			
Display barrels	10	*	1 Jul 2020
Produce bins	12	*	1 Jul 2020
Scales (including bench scales and hanging scales)	8	*	1 Jul 2020
Refrigeration and freezing assets:			
Compressors, condensers and evaporators	10	*	1 Jul 2020
Freezers and refrigerators generally (including refrigeration cabinets and cases, standalone chillers, standalone freezers and standalone refrigerators)	10	*	1 Jul 2020
Insulation panels used in cool or freezer rooms	30	*	1 Jul 2020
Night blinds/covers	10	*	1 Jul 2020
Support and other assets:			
Automatic entrance swing gates	10	*	1 Jul 2020
Balers (for cardboard and plastic) – see Table B Warehouse and distribution centre equipment and machines			
Benches (stainless steel), free standing	20	*	1 Jul 2020
Bin lifters	15	*	1 Jul 2020
Cash handling assets:			
Coin counters and sorters	10	*	1 Jul 2020
Note counters and sorters	10	*	1 Jul 2020
Safes	15	*	1 Jul 2020
Cigarette cabinets, free standing	15	*	1 Jul 2020
Counters, free standing (including checkout and service counters)	10	*	1 Jul 2020
Dishwashers	10	*	1 Jul 2020
Display racks and stands (including magazine racks/stands)	10	*	1 Jul 2020
Hot water systems (excluding piping)	12	*	1 Jul 2020
Label printers	5	*	1 Jul 2020
Label printing scales	8	*	1 Jul 2020

<b>Supermarket and grocery stores (41100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEW</b>	<b>DATE OF APPLICATION</b>
Labelling guns	5	*	1 Jul 2020
Microwave ovens	5	*	1 Jul 2020
Nut grinders/peanut butter makers	5	*	1 Jul 2020
Packaging assets:			
Automatic labelling wrappers, modified atmosphere packaging (MAP) and vacuum chamber packaging machines	10	*	1 Jul 2020
Benchtop heat wrappers	10	*	1 Jul 2020
Point of sale assets:			
Generally (excluding self-checkout registers) – see Table B Point of sale assets			
Self-checkout registers	6	*	1 Jul 2020
Power generators (emergency or standby)	20	*	1 Jul 2020
Racking	20	*	1 Jul 2020
Range hood exhaust fans	12	*	1 Jul 2020
Safety steps	10	*	1 Jul 2020
Shelving	15	*	1 Jul 2020
Signage:			
Aisle signs	7	*	1 Jul 2020
Others (such as advertising signs and signage for business identification) – see Table B Advertising signs			
Stock ladders	12	*	1 Jul 2020
Trolleys, customer shopping type	7	*	1 Jul 2020
Trolleys, stock type (including roll cages, platform trolleys, etc)	10	*	1 Jul 2020
UV insect exterminators	7	*	1 Jul 2020

**[12] Table A, industry category *TRANSPORT, POSTAL AND WAREHOUSING (46100 TO 53090)*, sub-category *Airport operations and other air transport support services (52200)***

*Omit*

Aircraft maintenance assets:			
Aircraft testing equipment	13 <sup>1</sup> / <sub>3</sub>		1 Jan 2001
General plant and machinery	20		1 Jan 2001
Hangar fixtures and fittings	20		1 Jan 2001
Plant subject to excessive corrosion	10		1 Jan 2001
Precision machines and plant	10		1 Jan 2001

*Substitute*

Aircraft maintenance assets – see Table A Aircraft manufacturing and repair services (23940)			
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**[13] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Scientific testing and analysis services (69250)***

*Omit*

Mineral processing and metallurgical laboratory assets:			
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*Substitute*

Mineral processing and metallurgical laboratory assets:			
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**[14] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Scientific testing and analysis services (69250)***

*Omit*

Solvent extraction & electro winning equipment	15	*	1 Jul 2019
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*Substitute*

Solvent extraction & electrowinning equipment	15	*	1 Jul 2019
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**[15] Table A, industry category *PROFESSIONAL, SCIENTIFIC AND TECHNICAL SERVICES (69100 to 70000)*, sub-category *Scientific testing and analysis services (69250)***

*Omit*

Carbon and Sulphur analysers	7	*	1 Jul 2019
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*Substitute*

Carbon and sulphur analysers	7	*	1 Jul 2019
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**[16] Table A, industry category *EDUCATION AND TRAINING (80100 to 82200)***

*Omit*

Kindergarten furniture and play equipment	5		1 Jan 2001
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*Substitute*

Kindergarten furniture and play equipment – see Table A Child care services (87100)			
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**[17] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*, after sub-category *Hospitals (84010 to 84020)***

*Insert*

<b>General practice medical services (85110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Anatomical medical models, plastic	10	*	1 Jul 2020
Autoclaves and sterilisers	8	*	1 Jul 2020



<b>General practice medical services (85110)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Automated ankle brachial pressure index (ABPI) measurement devices	6	*	1 Jul 2020
Automated external defibrillators (AEDs) – see Table B			
Blood coagulation (INR) meters	5	*	1 Jul 2020
Cryosurgical assets:			
Cryosurgical flasks and guns	5	*	1 Jul 2020
Liquid nitrogen storage dewers and tanks	10	*	1 Jul 2020
Dermatoscopes	5	*	1 Jul 2020
Ear irrigators	5	*	1 Jul 2020
Electrocardiograph (ECG) machines	7	*	1 Jul 2020
Examination lights:			
Desktop/trolley	3	*	1 Jul 2020
Procedure	7	*	1 Jul 2020
Foetal heart monitors, external	7	*	1 Jul 2020
Hyfrecators – electrosurgical units	6	*	1 Jul 2020
Magnifying loupes	10	*	1 Jul 2020
Medical examination beds (adjustable/electric)	8	*	1 Jul 2020
Medical plaster saws	7	*	1 Jul 2020
Medical refrigerators	8	*	1 Jul 2020
Nebulisers	5	*	1 Jul 2020
Ophthalmoscopes, direct and otoscopes	6	*	1 Jul 2020
Oxygen tank regulators	10	*	1 Jul 2020
Portable observation machines (including vital signs monitors)	7	*	1 Jul 2020
Privacy curtains and rails	8	*	1 Jul 2020
Pulse oximeters	4	*	1 Jul 2020
Resuscitation kits	15	*	1 Jul 2020
Saddle chairs	7	*	1 Jul 2020
Scales:			
Baby scales	3	*	1 Jul 2020
General, heavy duty, mother/baby scales	5	*	1 Jul 2020
Sphygmomanometers (including aneroid and digital)	5	*	1 Jul 2020
Spirometers	7	*	1 Jul 2020
Stethoscopes	10	*	1 Jul 2020
Suction machines, portable	8	*	1 Jul 2020
Surgical instruments (including forceps, needle holders, scissors, skin graft knives)	8	*	1 Jul 2020
Thermometers, digital	4	*	1 Jul 2020
Trolleys (including instrument and treatment trolleys)	10	*	1 Jul 2020
Wheelchairs	8	*	1 Jul 2020
X-ray viewers	10	*	1 Jul 2020

**[18] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*, sub-category *Retirement village and accommodation for the aged operation (86011 to 86012)***

*Omit*

Small appliances (including food processors, blenders, stick mixers)	4	*	1 Jul 2019
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*Substitute*

Small appliances (including blenders, food processors, meat slicers, stick mixers)	4	*	1 Jul 2019
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**[19] Table A, industry category *HEALTH CARE AND SOCIAL ASSISTANCE (84010 to 87900)*, after sub-category *Retirement village and accommodation for the aged operation (86011 to 86012)***

*Insert*

<b>Child care services (87100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Audio visual assets	5	*	1 Jul 2020
Augmented reality (AR) interactive sandboxes (incorporating projectors)	5	*	1 Jul 2020
Electronic whiteboards (including touch screen interactive digital boards)	6	*	1 Jul 2020
Furniture used by children, freestanding:			
Age specific (including cots, changing tables, floor sleeping mattresses, high and low feeding chairs, and stackable beds)	5	*	1 Jul 2020
Carpet mats (including rugs and floor mats/cushions)	5	*	1 Jul 2020
Others (including bookcases, chairs and sofas, coat/dress-up racks, easels, room dividers, tables and storage shelving units)	10	*	1 Jul 2020
Play area assets:			
Furniture, freestanding (including tables, seating and toy storage boxes)	5	*	1 Jul 2020
Pet enclosures and structures, freestanding (including bird aviaries, chicken coops, fish tanks, guinea pig cages and rabbit hutches)	10	*	1 Jul 2020
Playground flooring:			
Artificial grass/synthetic lawn	7	*	1 Jul 2020
Soft fall flooring (including wet pour rubber and rubber mats)	5	*	1 Jul 2020
Playsets (including cubby houses, forts, slides, swing sets and trestle frames)	8	*	1 Jul 2020
Pole and post padding/protectors	5	*	1 Jul 2020
Sandpits, freestanding (including portable sandpits and sandpit covers)	7	*	1 Jul 2020
Tents, portable (including gazebos, marquees and tepee play tents)	5	*	1 Jul 2020
Toys (not specified elsewhere)	3	*	1 Jul 2020
Tricycles and bicycles (including balance bicycles and tricycle scooters)	5	*	1 Jul 2020
Water play area filtration assets and water pumps	7	*	1 Jul 2020
Support assets:			
Automated external defibrillators (AEDs) – see Table B Automated external defibrillators (AEDs)			

<b>Child care services (87100)</b>			
<b>ASSET</b>	<b>LIFE (YEARS)</b>	<b>REVIEWED</b>	<b>DATE OF APPLICATION</b>
Fascia signs (including freestanding signs) – see Table B Advertising signs			
Fire control and alarm assets – see Table B Fire control and alarm assets			
Floor coverings – see Table B Floor coverings (removable without damage)			
Garden sheds, freestanding	15	*	1 Jul 2020
Hand dryers – see Table B Hand dryers (electrical)			
Kiosk stands, freestanding	10	*	1 Jul 2020
Kitchen assets:			
Dishwashers	5	*	1 Jul 2020
Food cooking assets (including combination ovens, cooktops, fryers, soup kettles and stoves)	10	*	1 Jul 2020
Grease traps	10	*	1 Jul 2020
Kitchen trolleys	5	*	1 Jul 2020
Microwave ovens	5	*	1 Jul 2020
Refrigerators/freezers	10	*	1 Jul 2020
Small appliances (including blenders, food processors, mixers and toasters)	4	*	1 Jul 2020
Laundry assets:			
Dryers	5	*	1 Jul 2020
Washing machines	5	*	1 Jul 2020
Reception furniture, freestanding (including lobby chairs, desks, lounges, sofas and tables) – see Table B Office furniture, freestanding			
Security and monitoring assets - see Table B Security and monitoring assets			
Steam cleaners	3	*	1 Jul 2020
Strollers:			
Commercial multi seat (including buggies)	10	*	1 Jul 2020
Others	5	*	1 Jul 2020
Time attendance devices (including fingerprint and vein scanners)	7	*	1 Jul 2020
Vacuum cleaners	3	*	1 Jul 2020
Table games	5	*	1 Jul 2020
Television sets	8	*	1 Jul 2020

**[20] Table A, industry category *OTHER SERVICES (94100 to 96030)*, sub-category *Funeral, crematorium and cemetery services (95200)***

*Omit*

Funeral directors' plant	20		1 Jan 2001
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*Substitute*

Cemetery assets:			
Casket lowering devices	10	*	1 Jul 2020
Mini excavators and skid steer loaders	10	*	1 Jul 2020
Crematorium assets:			
Ash processors/granulators	7	*	1 Jul 2020
Cremators	20	*	1 Jul 2020
Dust collection assets	10	*	1 Jul 2020

Funeral assets:			
Bench seating	10	*	1 Jul 2020
Broadcasting equipment (including audio visual devices and streaming equipment)	5	*	1 Jul 2020
Church trolleys/trucks	15	*	1 Jul 2020
Coffin racks	13	*	1 Jul 2020
Engravers:			
Electronic/laser cutters	7	*	1 Jul 2020
Manual	20	*	1 Jul 2020
Lecterns	15	*	1 Jul 2020
Scissor lift tables – see Table B Loading bay assets			
General assets:			
Funeral coaches/hearses	15	*	1 Jul 2020
Mortuary cots/stretchers	15	*	1 Jul 2020
Refrigeration assets:			
Cool rooms – see Table B Refrigeration assets			
Refrigeration racks	20	*	1 Jul 2020
Scales:			
Animal scales	5	*	1 Jul 2020
Platform scales – see Table B			
Transfer vehicles (including fitouts) – see Table B			
Motor vehicles and trailers – Generally			
Mortuary assets:			
Embalming machines	10	*	1 Jul 2020
Embalming/morgue tables	15	*	1 Jul 2020
Floor coverings – linoleum and vinyl (removable without damage)	15	*	1 Jul 2020
Hoists and lifting machines	10	*	1 Jul 2020
Hydro-aspirators	10	*	1 Jul 2020

## [21] Heading to Table B

*Omit*

**Table B as at 1 July 2019**

*Substitute*

**Table B as at 1 July 2020**

## [22] Table B, items beginning with A

*After*

Artworks qualifying as depreciating assets (restricted to works of art and reproductions of artwork that are tangible in nature, such as paintings, sculptures, drawings, engravings and photographs, that are displayed in open viewing areas in premises used for taxable purposes including reception areas, waiting rooms and foyers)	100	*	1 Jul 2013
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*Insert*

Automated external defibrillators (AEDs)	8	*	1 Jul 2020
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